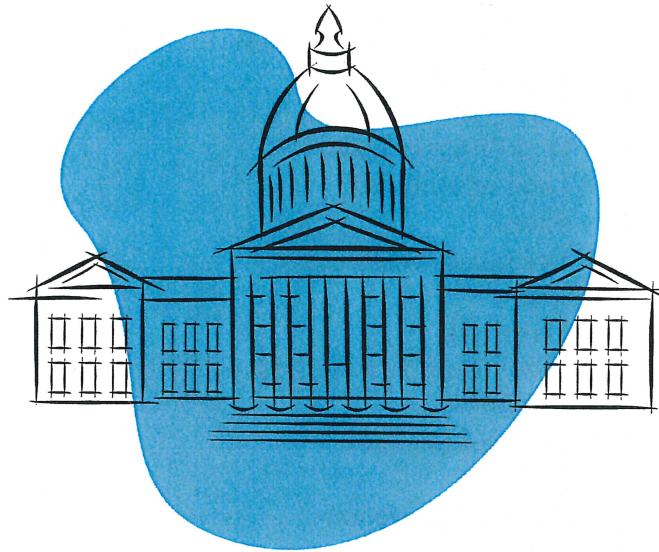


2017

ADAMS COUNTY

BUDGET



Recommended By:

Administrative & Finance Committee
John West, Chair
Bob Grabarski, Vice Chair
Deborah Parr
Jack Allen
Paul Pisellini

Presented By:

Barbara Petkovsek
Interim County Manager/ Administrative Coordinator

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**2017 PROPOSED BUDGET
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN, in accordance with the provisions of §65.90 of the Wisconsin Statutes, that a Public Hearing on the Proposed Budget for Adams County for the year 2017, will be held at the County Board Room in the Adams County Courthouse on Tuesday, November 15, 2016, at 9:30 a.m. All interested citizens will have the opportunity to give written and/or oral comment. Notice is hereby given that a complete and itemized copy of this budget is on file and open for public inspection in the Office of the County Manager/Administrative Coordinator.

	2016 REVISED BUDGET	2017 PROPOSED BUDGET	PERCENT CHANGE
EXPENDITURES			
GENERAL GOVERNMENT	5,362,351	5,648,637	5.34%
PUBLIC SAFETY	6,203,698	6,185,408	-0.29%
PUBLIC WORKS	17,487,816	22,019,462	25.91%
HEALTH & HUMAN SERVICES	12,519,022	11,963,451	-4.44%
CULTURE, RECREATION & EDUCATION	1,775,611	1,690,984	-4.77%
CONSERVATION & DEVELOPMENT	1,249,833	1,402,794	12.24%
CAPITAL OUTLAYS	907,703	843,208	-7.11%
DEBT SERVICE	1,404,804	1,400,599	-0.30%
OTHER FINANCING USES	5,814,759	288,527	-95.04%
TOTAL EXPENDITURES	52,725,597	51,443,070	-2.43%
REVENUES			
TAXES (LEVY)	17,465,000	17,608,213	0.82%
TAXES (OTHER)	1,546,500	1,876,500	21.34%
INTERGOVERNMENTAL REVENUES	9,720,850	9,231,569	-5.03%
LICENSES AND PERMITS	201,000	200,000	-0.50%
FINES, FORFEITURES AND PENALTIES	101,000	96,000	-4.95%
PUBLIC CHARGES FOR SERVICES	7,581,402	7,392,005	-2.50%
INTERGOVERNMENTAL CHARGES	6,645,315	10,350,823	55.76%
MISCELLANEOUS REVENUE	565,432	523,441	-7.43%
OTHER FINANCING SOURCES	5,095,669	32,469	-99.36%
FUND BALANCE APPLIED	3,803,429	4,132,050	8.64%
TOTAL REVENUES	52,725,597	51,443,070	-2.43%

GOVERNMENTAL & PROPRIETARY FUND - 2017 PROPOSED BUDGET

	GENERAL FUND	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	FIDUCIARY FUNDS	TOTAL
BUDGETED EXPENDITURES	16,568,376	11,533,531	1,400,599	-	21,940,564	-	51,443,070
BUDGETED REVENUES	4,719,816	9,811,128	1,232,469	-	18,071,444	-	33,834,857
LEVY	11,848,560	1,722,403	168,130	-	3,869,120	-	17,608,213
FUND BALANCES APPLIED	152,044	73,834	0	0	3,906,172	0	4,132,050

ESTIMATED FUND BALANCES

	1/1/2016	12/31/2016
GOVERNMENTAL FUNDS		
RESTRICTED	2,050,849	2,050,849
UNRESTRICTED	19,167,562	19,167,562
PROPRIETARY FUNDS		
RESTRICTED/UNRESTRICTED	9,595,902	9,595,902

TAX LEVY		TAX RATE		CHANGE	EQUALIZED VALUE		INCREASE/ (DECREASE)
2011	17,154,920	2010	6.623668	0.511474	2010	2,589,942,600	-216,728,700
2012	17,154,920	2011	6.946677	0.323009	2011	2,469,514,400	-120,428,200
2013	17,154,920	2012	7.208961	0.262284	2012	2,379,666,000	-89,848,400
2014	17,154,920	2013	7.663111	0.454150	2013	2,238,636,400	-141,029,600
2015	17,275,000	2014	7.570434	-0.092677	2014	2,281,903,600	43,267,200
2016	17,465,000	2015	7.571663	0.001229	2015	2,306,626,600	24,723,000
2017	17,608,213	2016	7.554542	-0.017121	2016	2,330,811,300	24,184,700

ADAMS COUNTY GOVERNMENT - 2017 FINANCE COMMITTEE
FINAL LEVY BY DEPARTMENT

DEPT	DEPARTMENT	2017 PROPOSED REVENUES	2017 PROPOSED EXPENDITURES	2017 PROPOSED LEVY	% OF LEVY	2016 LEVY	2017 AMOUNT INC./ (DEC.)	2017 % INC./ DEC.
100.00	MISCELLANEOUS / OTHER	14,334		(14,334)	-0.081%	(500,000)	485,666	97.133%
100.01	COUNTY BOARD	0	99,002	99,002	0.562%	99,002	0	0.000%
100.02	CLERK OF COURT	302,628	720,836	418,208	2.375%	358,202	60,006	16.752%
100.03	CIRCUIT COURT	26,000	182,772	156,772	0.890%	152,077	4,695	3.087%
100.04	FAMILY COURT COMMISSIONER	8,080	43,260	35,180	0.200%	34,385	795	2.312%
100.05	MEDICAL EXAMINER	38,600	94,553	55,953	0.318%	51,032	4,921	9.643%
100.06	DISTRICT ATTORNEY	35,000	247,350	212,350	1.206%	204,725	7,625	3.725%
100.07	CORPORATION COUNSEL	4,000	198,456	194,456	1.104%	198,455	(3,999)	-2.015%
100.08	CHILD SUPPORT	268,908	268,092	(816)	-0.005%	(10,032)	9,216	91.866%
100.09	COUNTY CLERK	11,000	324,600	313,600	1.781%	307,882	5,718	1.857%
100.10	COUNTY TREASURER	661,500	308,357	(353,143)	-2.006%	(408,379)	55,236	13.526%
100.12	MAINTENANCE / COURTHOUSE	7,730	996,507	988,777	5.615%	984,281	4,496	0.457%
100.13	REGISTER OF DEEDS	200,000	181,932	(18,068)	-0.103%	(28,243)	10,175	36.027%
100.14	SURVEYOR	0	29,700	29,700	0.169%	29,700	0	0%
100.15	REAL PROPERTY LISTER	1,200	73,267	72,067	0.409%	71,567	500	0.699%
100.17	LAND INFORMATION	82,800	82,800	0	0.000%	0	0	0%
100.18	SHERIFF	343,414	6,129,909	5,786,495	32.862%	5,661,498	124,997	2.208%
100.19	EMERGENCY MANAGEMENT	77,221	216,212	138,991	0.789%	142,267	(3,276)	-2.303%
100.20	MIS	70,676	1,064,008	993,332	5.641%	954,797	38,535	4.036%
100.21	PERSONNEL	0	107,901	107,901	0.613%	107,901	0	0.000%
100.22	ADMINISTRATIVE COORDINATOR	400	409,275	408,875	2.322%	295,923	112,952	38.169%
100.24	AIRPORT	48,000	95,398	47,398	0.269%	55,996	(8,598)	-15.355%
100.34	VETERANS SERVICE	6,000	128,075	122,075	0.693%	140,773	(18,698)	-13.282%
100.40	LIBRARY	0	404,552	404,552	2.298%	377,669	26,883	7.118%
100.41	PARKS & RECREATION	1,425,095	1,577,198	152,103	0.864%	15,921	136,182	855.361%
100.42	UW EXTENSION	21,645	245,924	224,279	1.274%	239,579	(15,300)	-6.386%
100.43	GIS	1,000	79,842	78,842	0.448%	78,400	442	0.564%
100.44	LAND & WATER CONSERVATION	489,900	825,460	335,560	1.906%	348,614	(13,054)	-3.745%
100.45	PLANNING & ZONING	220,000	410,694	190,694	1.083%	164,389	26,305	16.002%
100.73	MISCELLANEOUS	354,685	637,893	283,208	1.608%	567,782	(284,574)	-50.120%
100.74	MISC / RURAL DEVELOPMENT	0	142,827	142,827	0.811%	141,751	1,076	0.759%
100.75	MISC / CONTINGENCY FUND	0	241,724	241,724	1.373%	280,356	(38,632)	-14%
240	HEALTH & HUMAN SERVICES	9,811,128	11,533,531	1,722,403	9.782%	1,722,153	250	0.015%
260	HIGHWAY	5,253,099	8,676,771	3,423,672	19.444%	3,423,672	0	0%
300.70	DEBT SERVICE	1,232,469	1,400,599	168,130	0.955%	1,122,335	(954,205)	-85.020%
420.26	SOLID WASTE / CAPITAL PROJECT	0	0	0	0.000%	0	0	0%
420.73	MISC / CAPITAL PROJ	0	0	0	0.000%	0	0	0%
480.79	SPECIAL INDUSTRIAL	0	0	0	0.000%	0	0	0%
500.10	DRAINAGE DISTRICT	0	0	0	0.000%	0	0	0%
600.26	SOLID WASTE	2,713,583	3,159,031	445,448	2.530%	78,570	366,878	466.944%
700.25	HIGHWAY	10,104,762	10,104,762	0	0.000%	0	0	0%
GRAND TOTAL 10/19/2016		33,834,857	51,443,070	17,608,213	100.0%	17,465,000	143,213	0.820%

SUMMARY OF KEY ELEMENTS

County departments project receipt of revenues (including fund balance applied) and expenditures (by appropriate object line item). Upon adoption of the budget, the County Board gives authorization to spend those funds pursuant to Wisconsin Statute §65.90 – Municipal Budgets.

PROJECTED EXPENDITURES

The County projected 2017 expenditures are \$51,443,070. Total expenditures are comprised of the following components: employee costs (wages/benefits), supplies, equipment and infrastructure.

Wages & Benefits

- Health Insurance 0% Increase with no plan design changes.
- Wage Increase – 2% Budgeted with no increase budgeted for those individuals that are red circled.
- Wisconsin Retirement – Unfunded liability debt has been paid; there is a slight increase in employer contribution rates.

Additional positions in 2017 Proposed Budget:

- Administration Department – Finance Manager (+1 FT), P/T Clerk Typist position (-1 PT)
- Human Services – F/T Account Clerk, FT Mental Health AODA Specialist, PT Public Health Support position (+2 FT; 1 PT)
- Clerk of Court - Deputy Clerk of Court (- 1 FT)
- Parks – Assistant Park Manager – Petenwell Park (+1PT)
- Monies place in contingent fund for an existing vacant PT position in UW Extension pending outcome of State reorganization plan

Budget Highlights

Clerk of Courts

- Eliminate 1 position – Deputy Clerk – add video conferencing to second courtroom

Administration

- Add Finance Manager position, eliminate PT support position

Health and Human Services

- Add 3 positions – Add 3 positions – PT/ Public Health Support position (no levy); Mental Health AODA Specialist (50% levy); Accounting Clerk (levy)
- 4th Quarter County will move to Managed Care
- Increased revenues through the CCS program

Highway

- Reconstruct CTH P CTH B to Marquette County Line, Design Engineering and start acquisition on CHTM from 11th Ave to Marquette County Line, Seal Coat CTH Z from STH 21 to 18th Lane, Seal Coat CTH J from STH 13 to CHT G
- Replace plow truck, Replace shop truck, Replace pickup, Addition of Anti Ice Tank

Land and Water

- Maintain Lake Specialist with levy dollars as state funding has been eliminated

ADAMS COUNTY

2017 PROPOSED BUDGET

SUMMARY OF KEY ELEMENTS

BUDGET OVERVIEW

The 2017 Adams County Budget has been prepared per Wisconsin State Statutes 65.90 – Municipal Budgets. The proposed budget is a fiscal blueprint that helps establish a work plan for the upcoming year and to also think about future budgets that will balance resources with programs and services to the needs and desires of the people of Adams County.

A comprehensive capital plan should be developed to assist the County in planning, as much of the infrastructure will need attention in the upcoming future.

The proposed 2017 Budget recommends increasing the levy by 0.82% which is net new construction, resulting in the following:

	2016 Budget	2017 Budget	Change	Percent Change
Levy Amount	\$17,465,000	\$17,605,213	\$143,213	.82%
Mil Rate	7.571663	7.554542	-0.017121	-.23%
Equalized Value	\$2,306,626,000	\$2,330,811,300	\$24,184,700	1.05%

EQUALIZED VALUE

Adams County (excluding Tax Incremental Districts) has seen some growth in equalized value and in net new construction. Of importance is the growth in net new construction as that growth represents an additional base to spread your tax levy. While equalized value including the new growth has been on the rise it is unlikely that the County will see the 2008-2010 bubble again.

PROJECTED REVENUES/FUND BALANCES APPLIED

The County's projected 2017 revenues are \$33,834,857. Anticipated Sales Tax revenue has been increased to reflect actual revenues in recent years. PILT (Payment In Lieu of Taxes) and exempt computer aids have been budgeted based on actual revenue expectations. The 2017 budget contains \$4,132,050 of fund balance applied.

Adams County has several carryover accounts, also known as non-lapsing or continuing appropriation accounts which are created by County Board resolution based on one of the following:

- (1) The funds are statutorily required to be used for a specific purpose.
- (2) Special revenues that are required to be used for special purposes by a grantor, or a special project that had unexpended appropriations (budgeted expenditures) from a prior year.
- (3) Projected carryover account fund balances are applied in a budget process to show the amount of a carryover account balance that is to be utilized in any given budget year.

SUMMARY OF KEY ELEMENTS

Maintenance

- Continue carpet replacement, paint law enforcement area (contingent on building plans), landscaping at HHS, install elevator alert

Fairgrounds

- Complete third phase storm water upgrade
- Paint grandstand - girders (10)/bleachers (12)

Parks

- Increased hours for assistant manager at Castle Rock
- Add an additional part time assistant manager at Petenwell
- Transition tourism dollars/activities to the Chamber of Commerce
- Complete Petenwell campground project
- Complete Petenwell harbor project

Sheriff

- Move from leasing squads to purchasing squads
- Purchase 14 squad cams along with storage

UW Extension

- Dollars for PT position moved to contingent fund pending State reorganization

MIS

- Start replacement cycle for backbone switches
- State will eliminate cost sharing for Badgernet Circuit which will increase county cost

Airport

- Repair/replace taxiway and ramps, update snow removal equipment and begin land acquisition

Solid Waste

- Expand recycling efforts including marketing strategies
- Update vehicle fleet and improve inventory, maintenance, purchasing, etc.

The 2017 Adams County Proposed Budget has been developed to provide mandated services and discretionary services in an effective and efficient manner. Once adopted the budget will be implemented and monitored to ensure fiscal responsibility.

Respectfully,

Barbara A Petkovsek

Barbara A Petkovsek

Interim County Manager/Administrative Coordinator

October 2017

**ADAMS COUNTY GOVERNMENT
2017 PROPOSED BUDGET**

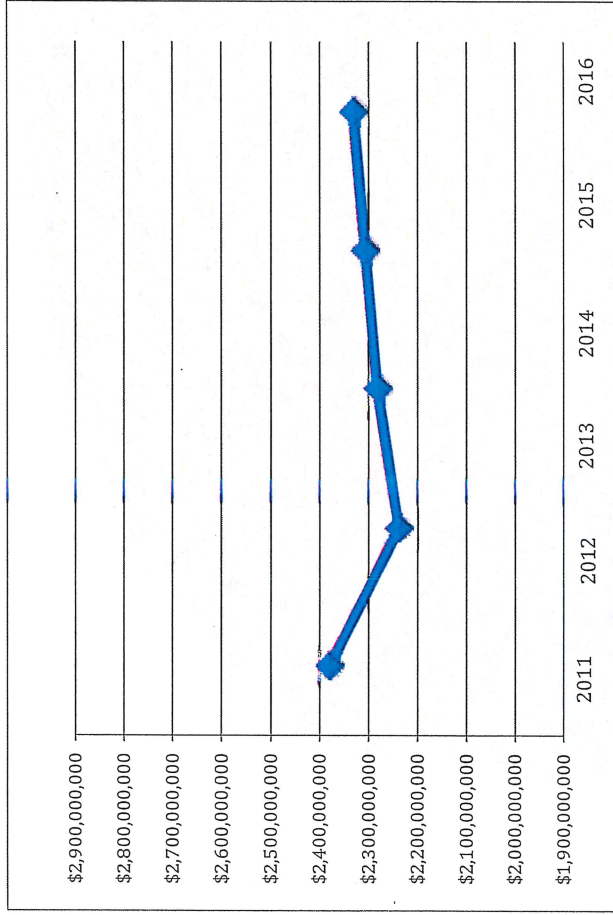
2015-2016 ADAMS COUNTY NET NEW CONSTRUCTION

*SPLIT DISTRICTS ARE SUMMED AT THE END OF THE REPORT

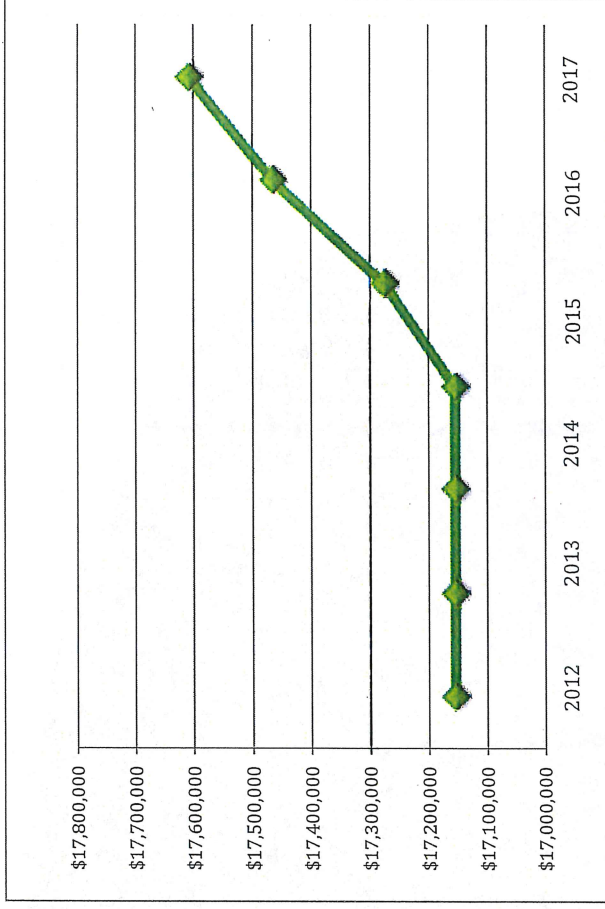
NAME OF MUNICIPALITY	2015 EQUALIZED VALUE	2016 NET NEW CONSTRUCTION	PERCENT CHANGE
TOWN OF ADAMS	\$122,811,800	\$1,114,900	0.91
TOWN OF BIG FLATS	\$87,940,300	\$483,100	0.55
TOWN OF COLBURN	\$44,002,800	\$7,055,000	16.03
TOWN OF DELL PRAIRIE	\$164,243,600	\$1,025,300	0.62
TOWN OF EASTON	\$84,643,900	\$268,100	0.32
TOWN OF JACKSON	\$173,855,900	\$917,900	0.53
TOWN OF LEOLA	\$37,292,000	\$177,000	0.47
TOWN OF LINCOLN	\$41,450,600	\$391,200	0.94
TOWN OF MONROE	\$88,400,100	\$639,800	0.72
TOWN OF NEW CHESTER	\$92,311,100	\$1,115,000	1.21
TOWN OF NEW HAVEN	\$55,119,500	\$404,500	0.73
TOWN OF PRESTON	\$136,845,100	\$476,500	0.35
TOWN OF QUINCY	\$173,761,100	\$1,151,800	0.66
TOWN OF RICHFIELD	\$28,903,200	\$491,600	1.70
TOWN OF ROME	\$581,301,500	\$4,062,800	0.70
TOWN OF SPRINGVILLE	\$102,650,100	-\$251,200	-0.24
TOWN OF STRONGS PRAIRIE	\$185,043,100	\$887,900	0.48
VILLAGE OF FRIENDSHIP	\$26,756,100	\$257,300	0.96
CITY OF ADAMS	\$78,244,600	\$146,700	0.19
CITY OF WISCONSIN DELLS*	\$105,307,400	-\$1,052,300	-1.00
COUNTY OF ADAMS	\$2,410,883,800	\$19,762,900	0.82

Source: WI Dept. of Revenue

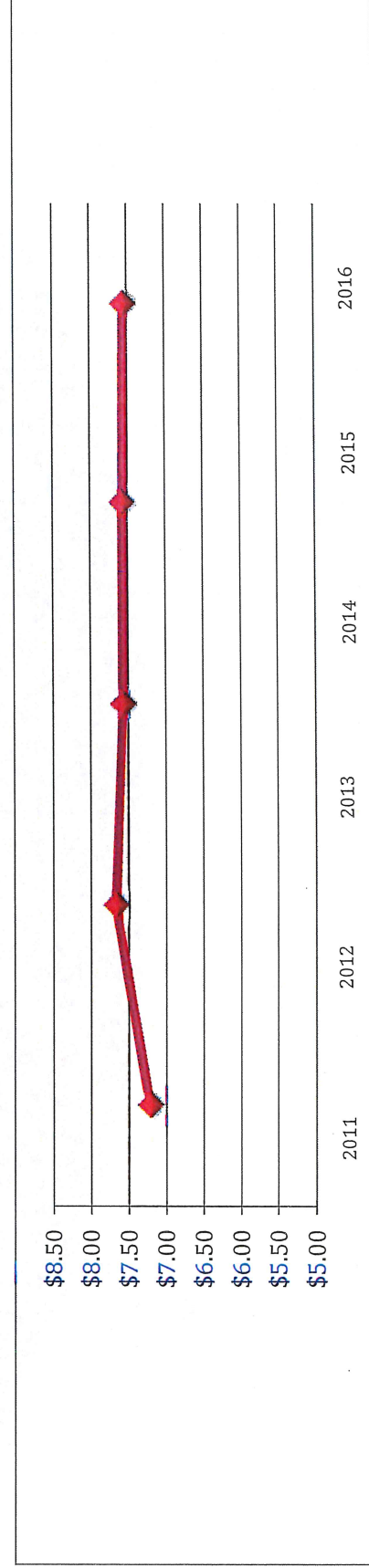
EQUALIZED VALUE 2011-2016



LEVY AMOUNT 2012 - 2017

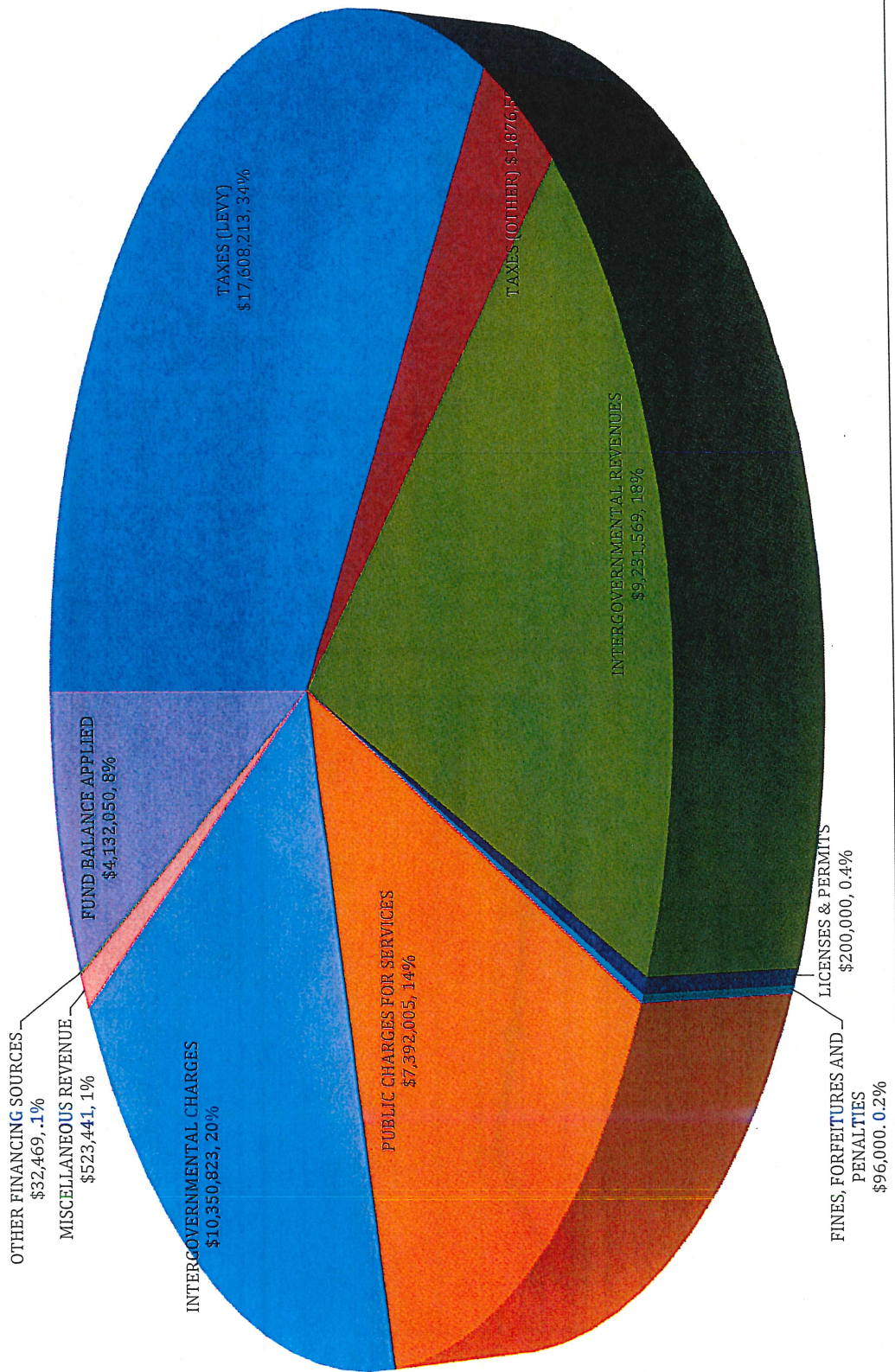


ADAMS COUNTY 2011 - 2016 MIL RATE/\$1,000

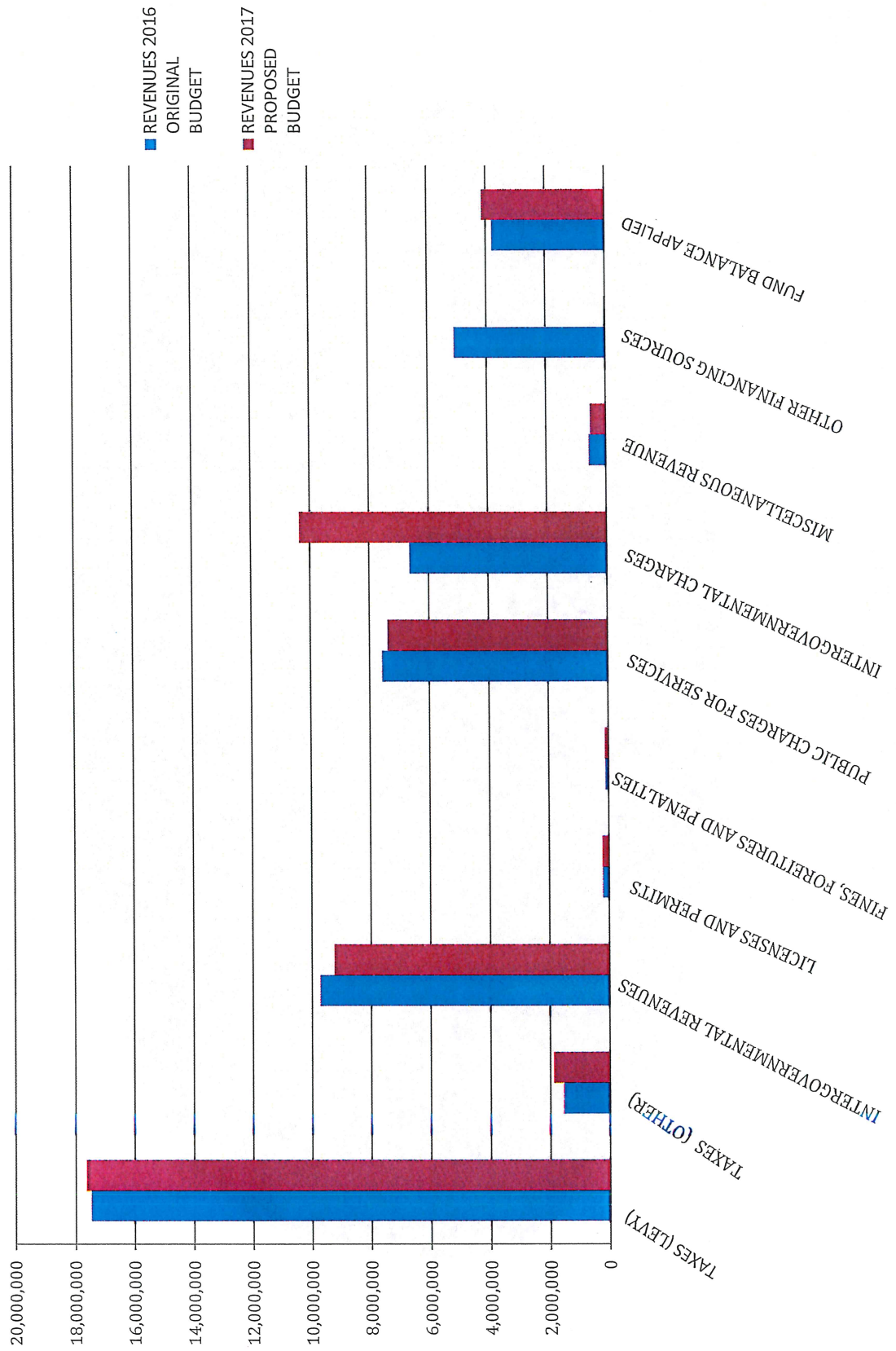


2017 PROPOSED BUDGET REVENUES

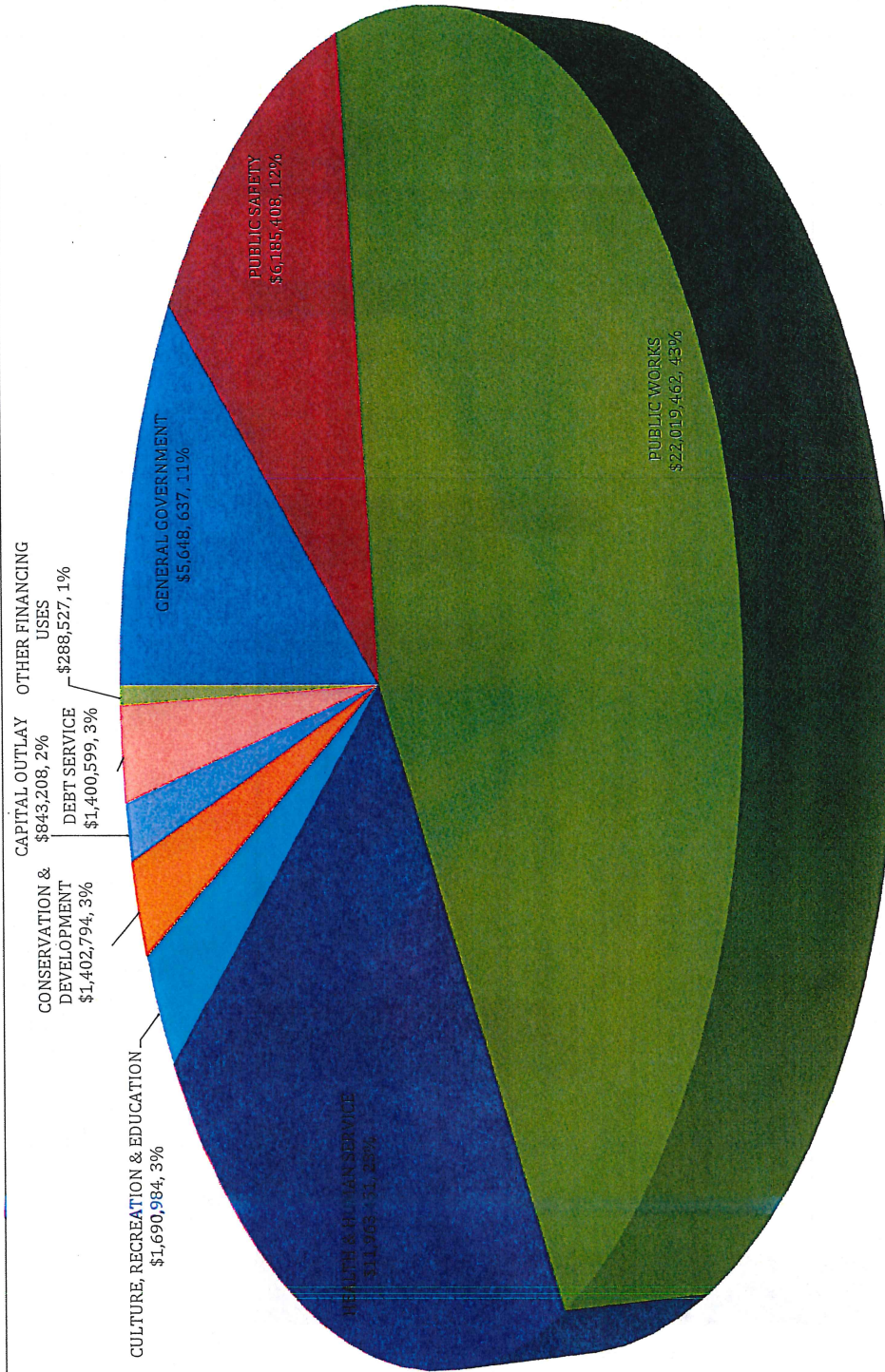
\$51,443,070



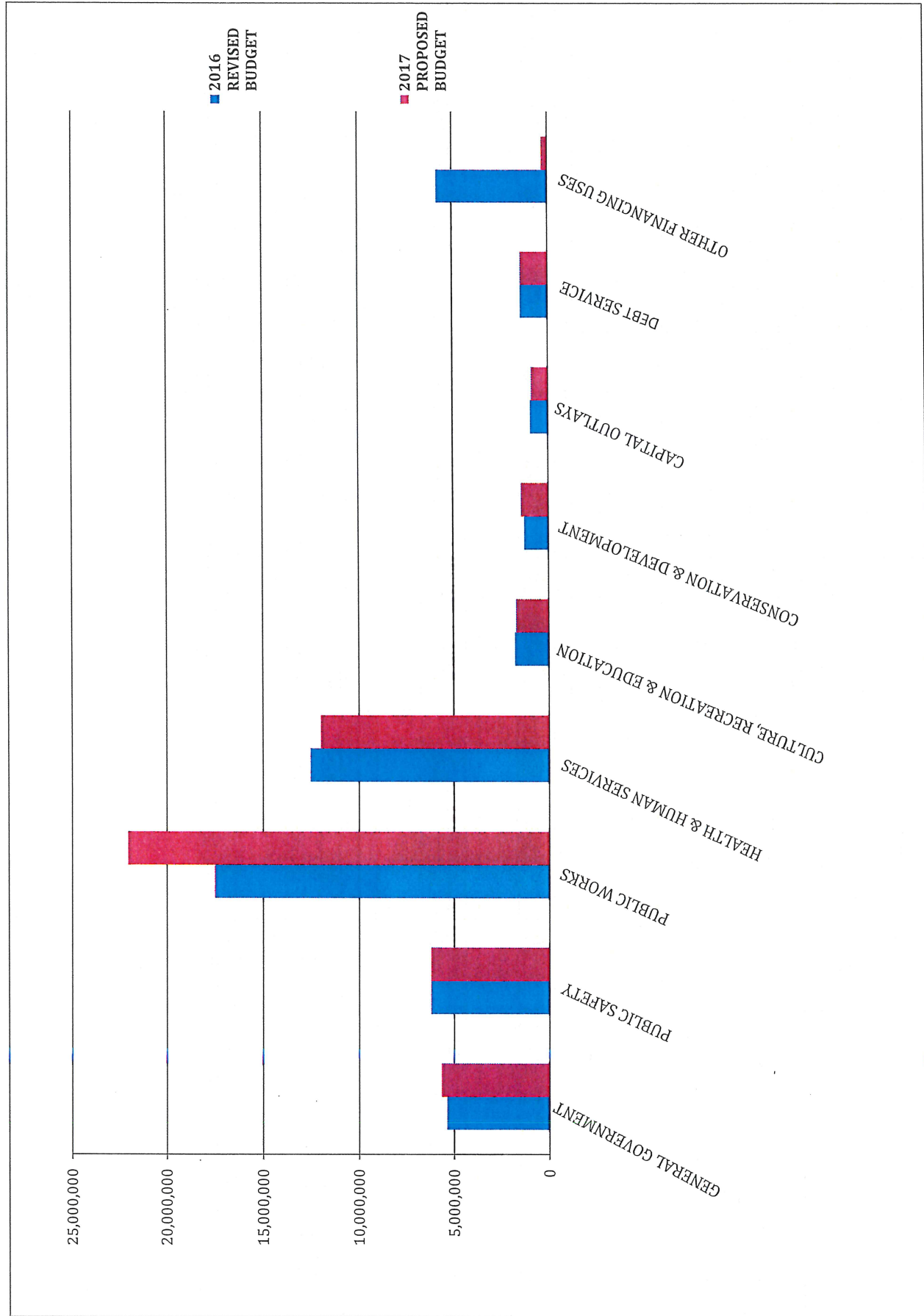
2016-2017 Comparison of Revenues



2017 PROPOSED BUDGET EXPENDITURES \$51,443,070



2016 - 2017 COMPARISON OF EXPENDITURES



ADAMS COUNTY GOVERNMENT
TOTAL OUTSTANDING DEBT - AFTER BOND REFUNDING

As of January 1, 2017

PRINCIPAL PAYMENTS													
BOND/NOTE	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL PRINCIPAL	
\$2,345M BOND ISSUED 5/11/11	245,000	250,000	250,000	255,000	270,000	270,000	0	0	0	0	0	0	1,760,000
\$3,555M BOND ISSUED 4/17/12	335,000	345,000	365,000	370,000	375,000	395,000	410,000	410,000	420,000	0	0	0	3,760,000
*4/1/16 CALL DATE ON 4/10/08 ISSUE (\$3,545M BOND ISSUED 12/9/14)	0	0	0	0	0	0	0	0	0	0	0	0	580,000
*\$3,545M BOND ISSUED 12/9/14	630,000	255,000	255,000	270,000	270,000	275,000	295,000	310,000	255,000	275,000	330,000	330,000	3,475,000
TOTAL PRINCIPLE	1,210,000	850,000	870,000	895,000	915,000	940,000	705,000	720,000	675,000	275,000	330,000	330,000	9,575,000

INTEREST PAYMENTS													
BOND/NOTE	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL INTEREST	
\$2,345M BOND ISSUED 5/11/11	47,239	40,120	32,308	23,910	14,783	4,995	0	0	0	6,510	0	0	216,601
\$3,555M BOND ISSUED 4/17/12	77,255	72,150	65,923	58,570	50,373	41,123	30,548	12,455	6,510	0	0	0	503,109
*4/1/16 CALL DATE ON 4/10/08 ISSUE (\$3,545M BOND ISSUED 12/9/14)	0	0	0	0	0	0	0	0	0	0	0	0	10,730
*\$3,545M BOND ISSUED 12/9/14	66,105	61,804	58,553	54,338	49,208	43,483	36,918	29,348	21,748	14,121	5,033	5,033	509,788
TOTAL INTEREST	\$190,599	\$174,074	\$156,783	\$136,818	\$114,363	\$89,600	\$67,465	\$41,803	\$28,258	\$20,631	\$5,033	\$5,033	1,240,228

PRINCIPAL & INTEREST													
BOND/NOTE	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	TOTAL PRIN. & INT.	
\$2,345M BOND ISSUED 5/11/11	292,239	290,120	282,308	278,910	284,783	274,995	0	0	0	0	0	0	1,976,601
\$3,555M BOND ISSUED 4/17/12	412,255	417,150	430,923	428,570	425,373	436,123	440,548	422,455	426,510	6,510	0	0	4,263,109
*4/1/16 CALL DATE ON 4/10/08 ISSUE (\$3,545M BOND ISSUED 12/9/14)	0	0	0	0	0	0	0	0	0	0	0	0	590,730
*\$3,545M BOND ISSUED 12/9/14	696,105	316,804	313,553	324,338	319,208	318,483	331,918	339,348	276,748	289,121	335,033	335,033	3,984,788
PRINCIPLE & INTEREST	1,400,599	1,024,074	1,026,783	1,031,818	1,029,363	1,029,600	772,465	761,803	703,258	295,631	335,033	335,033	10,815,228